

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**Caption in Compliance with D.N.J. LBR 9004-1(b)**

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*Counsel to the Plan Administrator*

In re:

BED BATH & BEYOND INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**NOTICE OF AGENDA OF MATTERS SCHEDULED FOR  
HEARING ON JANUARY 9, 2024 AT 2:00 P.M. (ET)**

Please note that this hearing will be conducted via Zoom before the Honorable Vincent F. Papalia, in the United States Bankruptcy Court for the District of New Jersey, 50 Walnut Street, 3<sup>rd</sup> Floor, Courtroom 3B, Newark, New Jersey 07102.

**I. MATTER RESOLVED**

1. Motion of ChannelAdvisor Corporation, a Limited Partnership For Allowance and Payment of Administrative Expense Claim Pursuant to 11 U.S.C. § 503(b)(1) [Docket No. 2437].

**Response Deadline:**

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

**Responses Received:**

- Limited Omnibus Objection and Reservation of Rights of the Plan Administrator to Certain Administrative Claims [Docket No. 2513].

**Related Documents:**

- Adjournment Request [Docket No. 2743].

**Status:** This matter has been resolved. A proposed form of order agreed to by the parties will be submitted to the Court. No hearing is necessary.

**II. ADJOURNED MATTERS**

1. Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2156].

**Response Deadline:**

**Responses Received:**

- Verified Objection of Bexar County Appraisal District to Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings, and Reservation of Rights [Docket No. 2432].
- Response of Certain Texas Taxing Entities<sup>2</sup> in Opposition to Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings; and Request for Abstention [Docket No. 2483].
- Texas Taxing Authorities<sup>3</sup> (I) Response to Omnibus Objection to

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<sup>2</sup> For purposes of the Response, Certain Texas Taxing Entities are defined as the following: Brazoria County, Brazoria County Special Road & Bridge, Alvin Independent School District, Alvin Community College, Brazoria County Drainage District #4, and Pearland Municipal Management, Brazoria Municipal Utility District #06, Pasadena Independent School District, Spring Branch Independent School District, City of Houston, Clear Creek Independent School District, Humble Independent School District, Lubbock Central Appraisal District *as collector for the City of Lubbock, Lubbock County, Lubbock County Hospital District, High Plains Water District and Frenship Independent School District*, Midland County, Crowley Independent School District, City of Lake Worth, Grapevine-Colleyville Independent School District, Frisco Independent School District, Plano Independent School District.

<sup>3</sup> For purposes of the Response and Objection, the Texas Taxing Authorities are defined as the following Texas ad valorem tax entities represented by the Linebarger Goggan Blair & Sampson, LLP law firm: Bexar County, Cameron County, Cypress-Fairbanks Independent School District, Dallas County, City of El Paso, Fort Bend County WCID #02, Fort Bend County, City of Frisco, Grayson County, Gregg County, Harris County, Hidalgo County, Jefferson County, Lewisville Independent School District, City of McAllen, McLennan County, City of Mesquite, Montgomery County, Nueces County, Parker CAD (for the collection of taxes only), Rockwall CAD (for the collection of taxes only), San Marcos CISD, Smith County, Tarrant County, Tom Green CAD (for the

Certain Tax Claims and Objection to Motion to Determine Tax Liability and Stay Proceedings; and (II) Request for Abstention [Docket No. 2492].

- Objection of (1) Bowie Central Appraisal District; (2) The County of Brazos, Texas; (3) The County of Denton, Texas; (4) The County of Guadalupe, Texas; (5) The County of Hays, Texas; (6) McLennan Central Appraisal District; (7) Midland Central Appraisal District; (8) Central Appraisal District of Taylor County; (9) City of Waco and Waco Independent School District; (10) The County of Williamson, Texas to Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings and Request For Abstention [Docket No. 2497].
- San Luis Obispo County Treasurer-Tax Collector's Response to Debtor's Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2503].

**Related Documents:**

- Adjournment Request [Docket No. 2529].
- Certification of Counsel Regarding Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims [Docket No. 2156] [Docket No. 2761].
- Certification of Counsel Regarding Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims [Docket No. 2156] [Docket No. 2765].
- Amended Certification of Counsel Regarding Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims [Docket No. 2156] [Docket No. 2767].
- Adjournment Request [Docket No. 2771].

**Status:** This matter is adjourned to February 14, 2024 at 10:00 a.m.

2. Debtors' Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2157].

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collection of taxes only) and Victoria County.

**Response Deadline:**

**Responses Received:**

- Opposition Response of the Taxing Districts Collected by Randall County to Debtors' Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2484].
- Objection of Tax Appraisal District of Bell County, Texas to Debtors' Motion to Determine Tax Liability and Stay Proceedings and Request for Abstention [Docket No. 2487].

**Related Documents:**

- Adjournment Request [Docket No. 2529].
- Adjournment Request [Docket No. 2770].

**Status:** This matter is adjourned to February 14, 2024 at 10:00 a.m.

3. Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2180].

**Response Deadline:**

**Responses Received:**

- Creditor Alameda County Tax Collector's Opposition to Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2470].
- Opposition of the Orange County Treasurer-Tax Collector to the Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2476].
- San Mateo County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2477].
- San Diego County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2478].
- Contra Costa County Treasurer-Tax Collector's Response to Second Omnibus Objection to Certain Tax Claims and Opposition

to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2479].

- Declaration of Peter Yu in Support of Creditor County of Contra Costa Treasurer Tax Collector's Response to Debtor's Second Omnibus Objection [Docket No. 2480].
- Creditor San Bernardino County Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2481].
- Kern County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2482].
- Response of Creditor Sonoma County Tax Collector to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2504].
- Creditor Sacramento County Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2512].
- Placer County California's Response to Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2673].

**Related Documents:**

- Letter to the Court from John S. Mairo, counsel to County of Santa Clara, the County of Los Angeles, the County of Fresno and the County of Riverside [Docket No. 2536].
- Adjournment Request [Docket No. 2529].
- Certification of Counsel Regarding Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims [Docket No. 2180] [Docket No. 2766].
- Adjournment Request [Docket No. 2771].

**Status:** This matter is adjourned to February 14, 2024 at 10:00 a.m.

4. Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2181].

**Response Deadline:**

**Responses Received:**

- Response of Ventura County Tax Collector to Bed Bath & Beyond Inc.'s Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2469].
- Opposition of the Orange County Treasurer-Tax Collector to the Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2476].
- San Mateo County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2477].
- San Diego County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2478].
- Contra Costa County Treasurer-Tax Collector's Response to Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2479].
- Declaration of Peter Yu in Support of Creditor County of Contra Costa Treasurer Tax Collector's Response to Debtor's Second Omnibus Objection [Docket No. 2480].
- Creditor San Bernardino County Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2481].
- Kern County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2482].
- Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors' Motion to

Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2491].

- Declaration of John Sleeman in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2493].
- Declaration of Calvin C. Chen in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2494].
- Declaration of Belinda Landig in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2495].
- Declaration of Jennifer Fruge in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2496].
- Declaration of Jennifer Lemley in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2498].
- Response of Creditor Sonoma County Tax Collector to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2504].
- Santa Cruz County Treasurer-Tax Collector's Response to Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2505].
- Opposition of Solano County Tax Collector to Bed Bath & Beyond Inc.'s Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2676].

**Related Documents:**

- Adjournment Request [Docket No. 2529].
- Adjournment Request [Docket No. 2770].

**Status:** This matter is adjourned to February 14, 2024 at 10:00 a.m.

5. Notice of Motion by Creditor F3 Metalworx, Inc. for the Allowance and Payment of Post-Petition Storage Charges of \$23,437 through October 2023 as an Administrative Expense and for Payment of \$3,750 per Month as a Continuing Ordinary Course Administrative Expense [Docket No. 2309].

**Response Deadline:**

**Responses Received:**

- Preliminary Objection of the Plan Administrator to Motion by Creditor F3 Metalworx, Inc. for the Allowance and Payment of Post-Petition Storage Charges of \$23,437 through October 2023 as an Administrative Expense and for Payment of \$3,750 per Month as a Continuing Ordinary Course Administrative Expense [Docket No. 2510].
- Limited Omnibus Objection and Reservation of Rights of the Plan Administrator to Certain Administrative Claims [Docket No. 2513].
- Reply Declaration of Merrill M. O'Brien, Esq., in Further Support of Creditor F3 Metalworx, Inc.'s Motion for the Allowance and Payment of Post-Petition Storage Charges of \$23,437 through October 2023 as an Administrative Expense and for Payment of \$3,750 per Month as a Continuing Ordinary Course Administrative Expense [Docket No. 2523].
- Supplemental Objection of the Plan Administrator to Motion by Creditor F3 Metalworx, Inc. for the Allowance and Payment of Post-Petition Storage Charges of \$23,437 through October 2023 as an Administrative Expense and for Payment of \$3,750 per Month as a Continuing Ordinary Course Administrative Expense [Docket No. 2672].

**Related Documents:**

- Certification of No Objection Regarding Creditor F3 Metalworx, Inc.'s Motion for the Allowance and Payment of Post-Petition Storage Charges of \$23,437 through October 2023 as an Administrative Expense and for Payment of \$3,750 per Month as a

Continuing Ordinary Course Administrative Expense [Docket No. 2506].

- Adjournment Request [Docket No. 2528].
- Notice of Abandonment of Certain De Minimis Assets (125 Pallets of Valance Bands [Docket No. 2645].
- Adjournment Request [Docket No. 2772].

**Status:** This matter is adjourned to February 14, 2024 at 10:00 a.m.

6. Motion of HRTC I, LLC For Leave to File a Late Administrative Claim [Docket No. 2397].

**Response Deadline:**

**Responses Received:**

- Objection of the Plan Administrator to Motion of HRTC I, LLC For Leave to File a Late Administrative Claim [Docket No. 2485].

**Related Documents:**

- Notice of Motion of HRTC I, LLC For Leave to File a Late Administrative Claim [Docket No. 2400].
- Notice of Hearing [Docket No. 2425].
- Adjournment Request [Docket No. 2531].
- Adjournment Request [Docket No. 2537].
- Adjournment Request [Docket No. 2772].

**Status:** This matter is adjourned to February 14, 2024 at 10:00 a.m.

7. Joint Motion of Texas Taxing Authorities to Compel Payment of Remaining Amounts Due on Year 2022 Ad Valorem Business Personal Property Taxes [Docket No. 2664].

**Response Deadline:**

**Responses Received:**

**Related Documents:**

- Notice of Hearing [Docket No. 2712].

- Notice of Hearing [Docket No. 2715].

**Status:** This matter is adjourned to February 14, 2024 at 10:00 a.m.

8. Motion for Allowance of General Unsecured Claims of InterDesign, Inc. [Docket No. 2667].

**Response Deadline:** Agreed extended deadline to January 10, 2024.

**Responses Received:**

**Related Documents:**

- Adjournment Request [Docket No. 2730].
- Adjournment Request [Docket No. 2763].

**Status:** This matter is adjourned to January 17, 2024 at 10:00 a.m.

9. Motion of Tamarack Village Shopping Center, A Limited Partnership For Allowance and Payment of Administrative Expense Claim Pursuant to 11 U.S.C. § 503(b)(1) [Docket No. 2431].

**Response Deadline:**

**Responses Received:**

- Limited Omnibus Objection and Reservation of Rights of the Plan Administrator to Certain Administrative Claims [Docket No. 2513].
- Limited Objection of the Plan Administrator to Motion of Tamarack Village Shopping Center for Allowance and Payment of Administrative Expense Claim [Docket No. 2769].

**Related Documents:**

- Adjournment Request [Docket No. 2743].

**Status:** The parties have reached a resolution of this matter subject to an agreement on an acceptable form of order. No hearing is necessary.

**III. STATUS CONFERENCE**

1. Notice to Contract Parties to Potentially Assumed Executory Contracts and Unexpired Leases [Docket No. 714].

**Responses Received:**

- Limited Objection of Realty Income Corporation to Potential Assumption and Assignment of Unexpired Lease and Reservation of Rights [Docket No. 1025].
- Objection of Landlord Realty Income Corporation to Debtors' Motion for Order Authorizing Debtors to Assume and Assign Real Property Lease for Store No. 1107 [Docket No. 1360].
- Supplemental Objection to Debtors' Motion for Order Authorizing Debtors to Assume and Assign Unexpired Non-Residential Real Property Lease for Store No. 1107 [Docket No. 2695].
- Declaration of Matthew McDonald in Support of Realty Income Corporation's Supplemental Objection to Debtors' Motion for Order Authorizing Debtors to Assume and Assign Unexpired Non-Residential Real Property Lease for Store No. 1107 [Docket No. 2696].
- Declaration of Demetri Lahanas in Support of Realty Income Corporation's Supplemental Objection to Debtors' Motion for Order Authorizing Debtors to Assume and Assign Unexpired Non-Residential Real Property Lease For Store No. 1107 [Docket No. 2697].
- Declaration of J. Alexandra Rhim in Support of Realty Income Corporation's Supplemental Objection to Debtors' Motion for Order Authorizing Debtors to Assume and Assign Unexpired Non-Residential Real Property Lease For Store No. 1107 [Docket No. 2698].
- Request for Judicial Notice in Support of Realty Income Corporation's Supplemental Objection to Debtors' Motion for Order Authorizing Debtors to Assume and Assign Unexpired Non-Residential Real Property Lease for Store No. 1107 [Docket No. 2699].
- Realty Income Corporation's Resubmission of Exhibits to Declaration of Demetri Lahanas in Support of Supplemental Objection to Debtors' Motion for Order Authorizing Debtors to Assume and Assign Unexpired Non-Residential Real Property Lease for Store No. 1107 [Docket No. 2704].
- Realty Income Corporation's Notice of Errata to Declaration of Matthew McDonald in Support of Supplemental Objection to Debtors' Motion for Order Authorizing Debtors to Assume and

Assign Unexpired Non-Residential Real Property Lease for Store No. 1107 [Docket No. 2706].

- Realty Income Corporation's Notice of Errata to Declaration of Matthew McDonald [Docket No. 2696] in Support of Supplemental Objection to Debtors' Motion for Order Authorizing Debtors to Assume and Assign Unexpired Non-Residential Real Property Lease for Store No. 1107 [Docket No. 2707].
- Reply of Ollie's Bargain Outlet, Inc. in Support of the Assumption and Assignment of a Certain Unexpired Lease [Docket No. 2713].
- Declaration of Robert Helm in Support of the Assumption and Assignment of a Certain Unexpired Lease [Docket No. 2714].
- Joinder of the Plan Administrator to Reply of Ollie's Bargain Outlet, Inc. in Support of the Assumption and Assignment of a Certain Unexpired Lease [Docket No. 2720].

**Related Documents:**

- Order (I) Approving the Auction and Bidding Procedures, (II) Approving Stalking Horse Bid Protections, (III) Scheduling Bid Deadlines and an Auction, (IV) Approving the Form and Manner of Notice Thereof, and (V) Granting Related Relief [Docket No. 92].
- Order (I) Establishing Procedures to Sell Certain Lease, (II) Approving the Sale of Certain Leases, and (III) Granting Related Relief [Docket No. 422].
- Notice to Contract Parties to Potentially Assumed Executory Contracts and Unexpired Leases [Docket No. 714].
- Notice of Assumption of Certain Unexpired Leases [Docket No. 1157].
- Notice of Hearing for Evidentiary Hearing regarding Store Number 1107 [Docket No. 2402].
- Notice of Rescheduling of Evidentiary Hearing Regarding Store Number 1107 [Docket No. 2702].
- Notice of Rescheduling of Evidentiary Hearing Regarding Store Number 1107 [Docket 2731].

**Status:** This matter is going forward as a status conference.

Dated: January 8, 2024

/s/ Colin R. Robinson

Robert J. Feinstein (admitted *pro hac vice*)

Bradford J. Sandler

Paul J. Labov

Colin R. Robinson

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